

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 867

Session of
1983

INTRODUCED BY STUBAN, LAUGHLIN, CAWLEY, JAROLIN, TIGUE,
PETRARCA, HASAY, SERAFINI, LUCYK, SHOWERS, BELFANTI, BLAUM,
WARGO, BATTISTO, BALDWIN, PHILLIPS, COSLETT, BELARDI,
KLINGAMAN, GRIECO, LETTERMAN, F. E. TAYLOR, DAVIES,
LESCOVITZ, PISTELLA, McCALL, CLARK, GALLAGHER, WAMBACH,
KOWALYSHYN, DOMBROWSKI, STEIGHNER, DALEY, MORRIS,
W. W. FOSTER AND ALDERETTE, APRIL 26, 1983

REFERRED TO COMMITTEE ON FINANCE, APRIL 26, 1983

AN ACT

1 Amending the act of March 27, 1980 (P.L.60, No.24), entitled "An
2 act amending the act of March 4, 1971 (P.L.6, No.2), entitled
3 'An act relating to tax reform and State taxation by
4 codifying and enumerating certain subjects of taxation and
5 imposing taxes thereon; providing procedures for the payment,
6 collection, administration and enforcement thereof; providing
7 for tax credits in certain cases; conferring powers and
8 imposing duties upon the Department of Revenue, certain
9 employers, fiduciaries, individuals, persons, corporations
10 and other entities; prescribing crimes, offenses and
11 penalties,' establishing a credit against gross receipts tax
12 for railroad expenditures on maintenance or right-of-way
13 improvements and imposing restrictions on such credit,"
14 further providing for the expiration of the act.

15 The General Assembly of the Commonwealth of Pennsylvania
16 hereby enacts as follows:

17 Section 1. Section 2 of the act of March 27, 1980 (P.L.60,
18 No.24), entitled "An act amending the act of March 4, 1971
19 (P.L.6, No.2), entitled 'An act relating to tax reform and State
20 taxation by codifying and enumerating certain subjects of
21 taxation and imposing taxes thereon; providing procedures for

1 the payment, collection, administration and enforcement thereof;
2 providing for tax credits in certain cases; conferring powers
3 and imposing duties upon the Department of Revenue, certain
4 employers, fiduciaries, individuals, persons, corporations and
5 other entities; prescribing crimes, offenses and penalties,'
6 establishing a credit against gross receipts tax for railroad
7 expenditures on maintenance or right-of-way improvements and
8 imposing restrictions on such credit," is amended to read:

9 Section 2. This act shall take effect immediately and apply
10 to tax year 1981 and thereafter. This act shall be repealed
11 following tax year [1986 unless reenacted by the General
12 Assembly] 1983. The Secretary of Revenue shall review and
13 analyze the effect of this credit and report to the General
14 Assembly.

15 Section 2. This act shall take effect immediately.